THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

AND

THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NO.10863 OF 2006

Dated 30.5.2006.

Between:

M/s.Hindustn Coca Cola Beverages Pvt.Ltd.,

… petitioner.

And

The Assistant Commissioner (CT) LTU,

Saroornagar Division, Hyderabd.

And others.

… Respondents.

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ORDER: (per LNR,J)

The petitioner preferred as many as 11 appeals in relation to the assessment years 2001 to 2005, aggrieved by the orders of assessment, before the appellate authority, i.e., The Appellate Deputy Commissioner – second respondent. All the appeals were rejected through common order dated 29.3.2006. Aggrieved thereby, the petitioner preferred further appeal before the Sales Tax Appellate Tribunal, as required under the Act. It filed applications for interim orders before the third respondent. Through his order dated 25.5.2006, the third respondent rejected the application for stay. Hence, this writ petition.

Heard the learned counsel for the petitioner and the learned Special Government Pleader for Commercial Taxes.

In para-28 of the affidavit filed in support of the writ petition, it is stated that as against the disputed tax of Rs.11,74,88,242/-, in all the appeals referred to above, the petitioner had paid almost 70% of the amount and as on today only a sum of Rs.3,26,02,988/- is due. Without going into the details of the matter, we are of the view that the ends of justice would be met if the petitioner is required to pay a further sum of Rs.50,00,000/- within four weeks from today.

The writ petition is accordingly disposed of directing that the orders of the assessment passed against the petitioner, which are the subject matter of the appeals, pending before the Sales Tax Appellate Tribunal, shall remain stayed on condition that the petitioner deposits a further sum of Rs.50,00,000/- (rupees fifty lakhs only) within four weeks from today. The appellate authority shall expedite the disposal of the appeals.

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JUSTICE L.NARASIMHA REDDY

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JUSTICE D.APPA RAO

Date: 30/05/2006

Mdaa/chv